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Release Date: 2/7/2014

From:

Sent: Friday, June 07, 2013 7:57:00 AM

To:

Cc:

Subject: RE: 8939s

We agree with your analysis. See, Notice 2011-66, section I.B.

From:

Sent: Thursday, May 23, 2013 12:55 PM

To:

Cc:

Subject: RE: 8939s

My initial thought--and let's take this with a grain of salt at this point--is that when there is no longer an appointed executor, under 2203 each person in actual or constructive possession of any property of the decedent, which I believe would include everything on an F8939, is then considered an executor. It may be that you would have to deal with and notify each recipient individually.